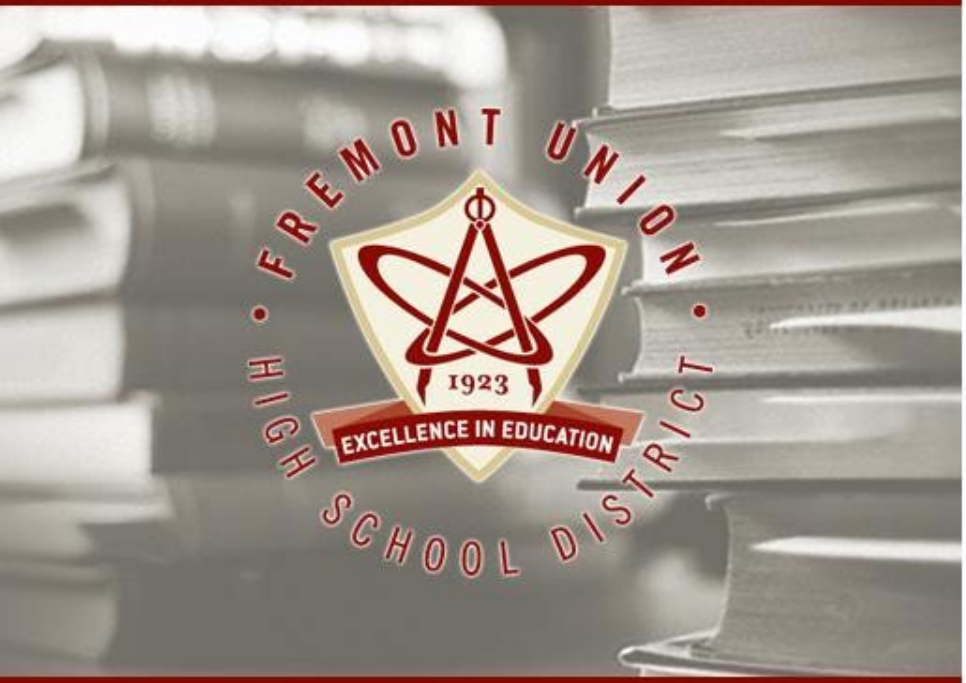
BUDGET ADOPTION



2026-27

BOARD MEETING

JUNE 9, 2026

BUDGET CYCLE

2025-26

Unaudited Actuals - By Sept 15, 2026
Actual full year results for July 1, 2025 - June 30, 2026
Ed Code §42100

2026-27

Budget Adoption - By July 1
Projections for the fiscal year July 1, 2026 - June 30, 2027
Ed Code §42127
Governor's "May Revise" (State Budget adopted after)

Adoption will take place June 23, 2026

First Interim - By December 15, 2026
Updated projections as of October 31, 2026
Ed Code §42130 & §42131

Second Interim - By March 15, 2027
Updated projections as of January 31, 2027
Ed Code §42130 & §42131

Unaudited Actuals - By Sept 15, 2027
Actual full year results for July 1, 2026 - June 30, 2027
Ed Code §42100

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Fremont Union High
Santa Clara County

Budget, July 1
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Form TC
H8BN6ZTB42(2026-27)

G = General Ledger Data; S = Supplemental Data

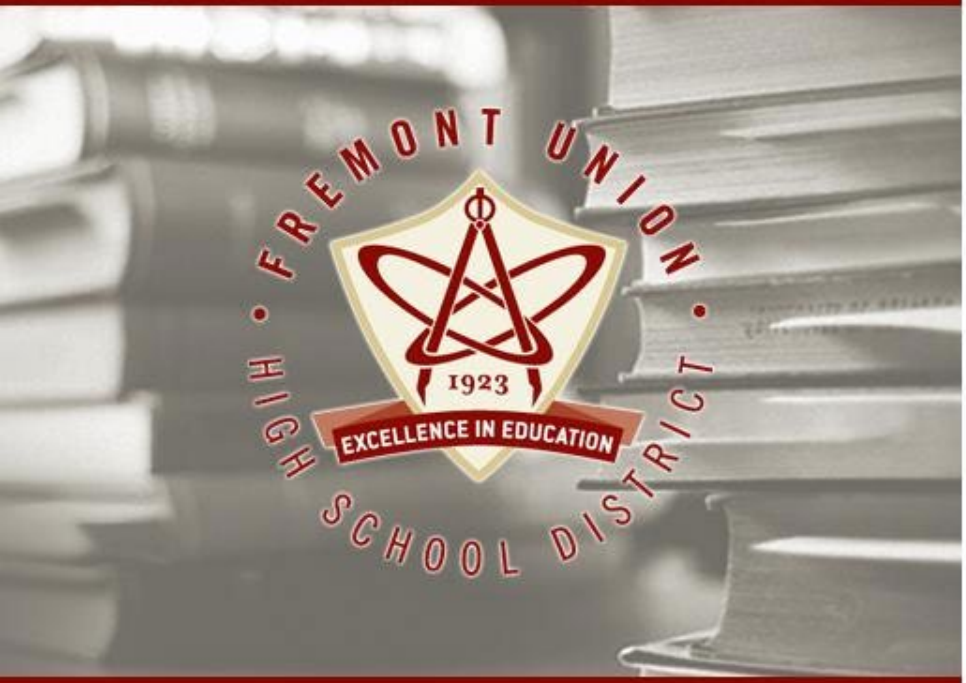
Form	Description	Data Supplied For: 2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		

Form [##] - Standardized financial reporting form to present "funds" that separate school funding by source and use or purpose summarizing revenues, expenditures and fund balances.

CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S

Supplemental forms evaluate financial condition and long-term solvency.

BUDGET ADOPTION



2026-27

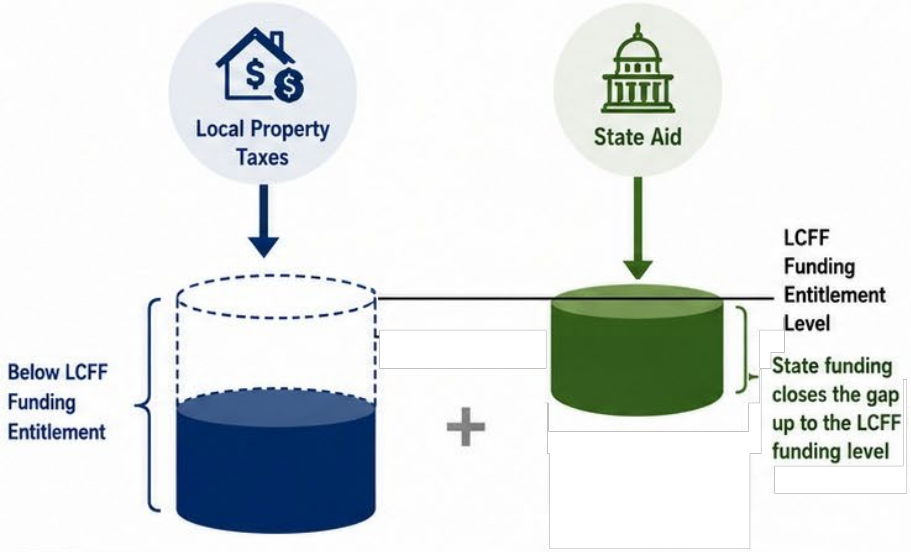
FORM 01

GENERAL FUND

LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF-FUNDED (STATE AID)

Local property tax revenues are below the district's LCFF funding entitlement.

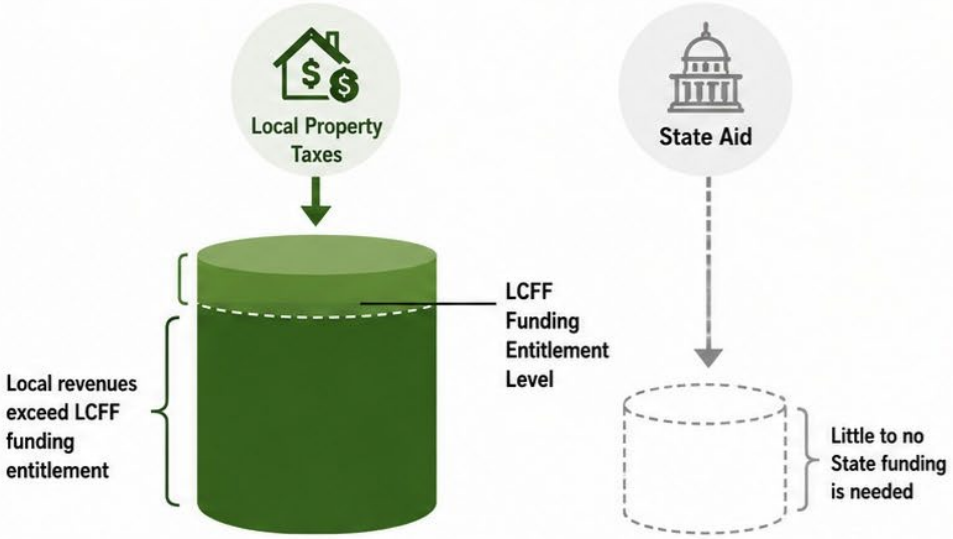


The state provides funding to supplement local property tax revenues and bring total funding to the LCFF entitlement level.

Funded by a combination of local property taxes and State aid up to the LCFF entitlement level.

COMMUNITY-FUNDED (BASIC AID)

Local property tax revenues exceed the district's LCFF funding entitlement.



- District is primarily funded through local property tax revenues.
- District retains revenues generated above the LCFF entitlement, providing additional local funding flexibility.
- FUHSD continues to receive approximately $1.46 million annually in Guaranteed State Aid.*

* $1.46M received annually for Guaranteed State Aid to match what FUHSD received in 2012–13.

LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF Entitlements		2026-27
Base Funding w/COLA (2.87%)	$	115,292,661
Grade Span Adjustment (9-12)	$	2,995,084
Supplemental Grant	$	4,449,985
Transportation & TIIG Add-On	$	899,886
Total	**$**	**123,637,616**

2026-27 estimated Property Tax revenue is **$86M greater** than estimated LCFF funding. FUHSD is **Community Funded/Basic Aid .**

COLA = Cost of Living Adjustment
TIIG = Targeted Instructional Improvement Block Grant

LOCAL PROPERTY TAXES

Description	2025-26 Est Actuals	2026-27 Adopted	Change
Secured	191,517,000	195,056,640	3,539,640
Unsecured	10,357,000	10,352,000	(5,000)
Total	**201,874,000**	**205,408,640**	**3,534,640**

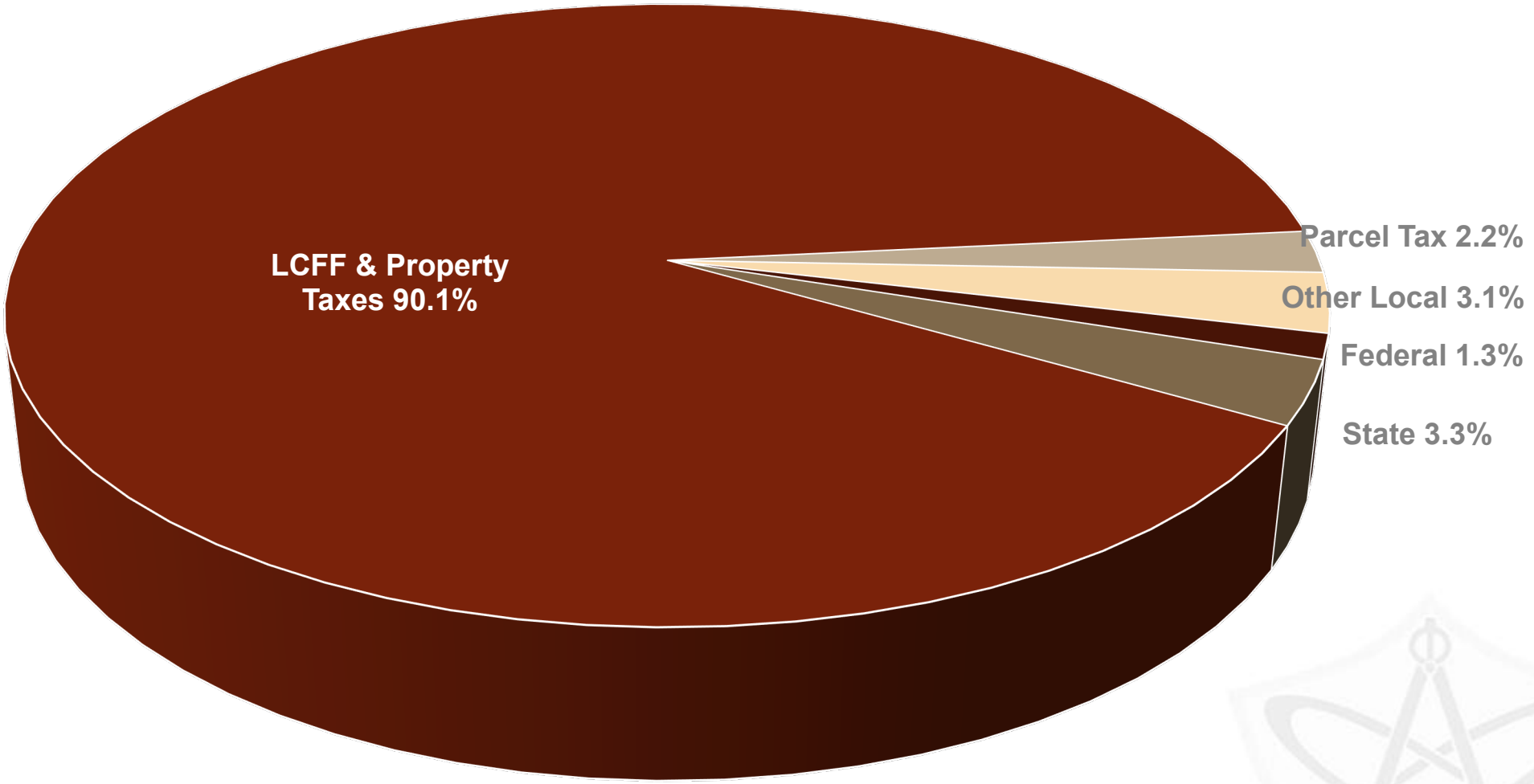
GENERAL FUND REVENUE

	Unrestricted	Restricted	Total
REVENUES			
LCFF & Property Taxes	214,398,852	5,297,996	**219,696,848**
Federal Revenue	-	3,126,588	**3,126,588**
State Revenue	3,913,889	13,492,155*	**17,406,044**
Local Revenue	5,149,000	7,505,355	**12,654,355**
Total Revenues	***223,461,741***	***29,422,094***	***252,883,835***
Financing (Transfers In)	-	902,425	**902,425**
Financing (Contributions)	(49,187,849)	49,187,849	-
Total Revenue & Financing	***$ 174,273,892***	***$ 79,512,368***	***$ 253,786,260***

REVENUE	UNRESTRICTED	RESTRICTED
LCFF & Taxes	*Property Tax, Guaranteed State Aid*	*Special Education Tax Transfer*
Federal	*N/A*	*Special Education, Title Funds, Perkins*
State	*Prop 55, Lottery, Transportation*	*Lottery Instructional Materials, Prop 28*
Local	*Parcel Tax, Joint Powers Authority*	*Special Education, Testing, Foundation*
Financing	*To: Special Ed & Routine Maintenance*	*From: Unrestricted & Building Fund*

*Includes State's contribution to the California State Teacher Retirement System.
2026-27 "STRS-on-behalf" included in restricted is $9.46M.
Without this, restricted revenue is $19,964,830 and state revenue is $4.03M.

GENERAL FUND REVENUE



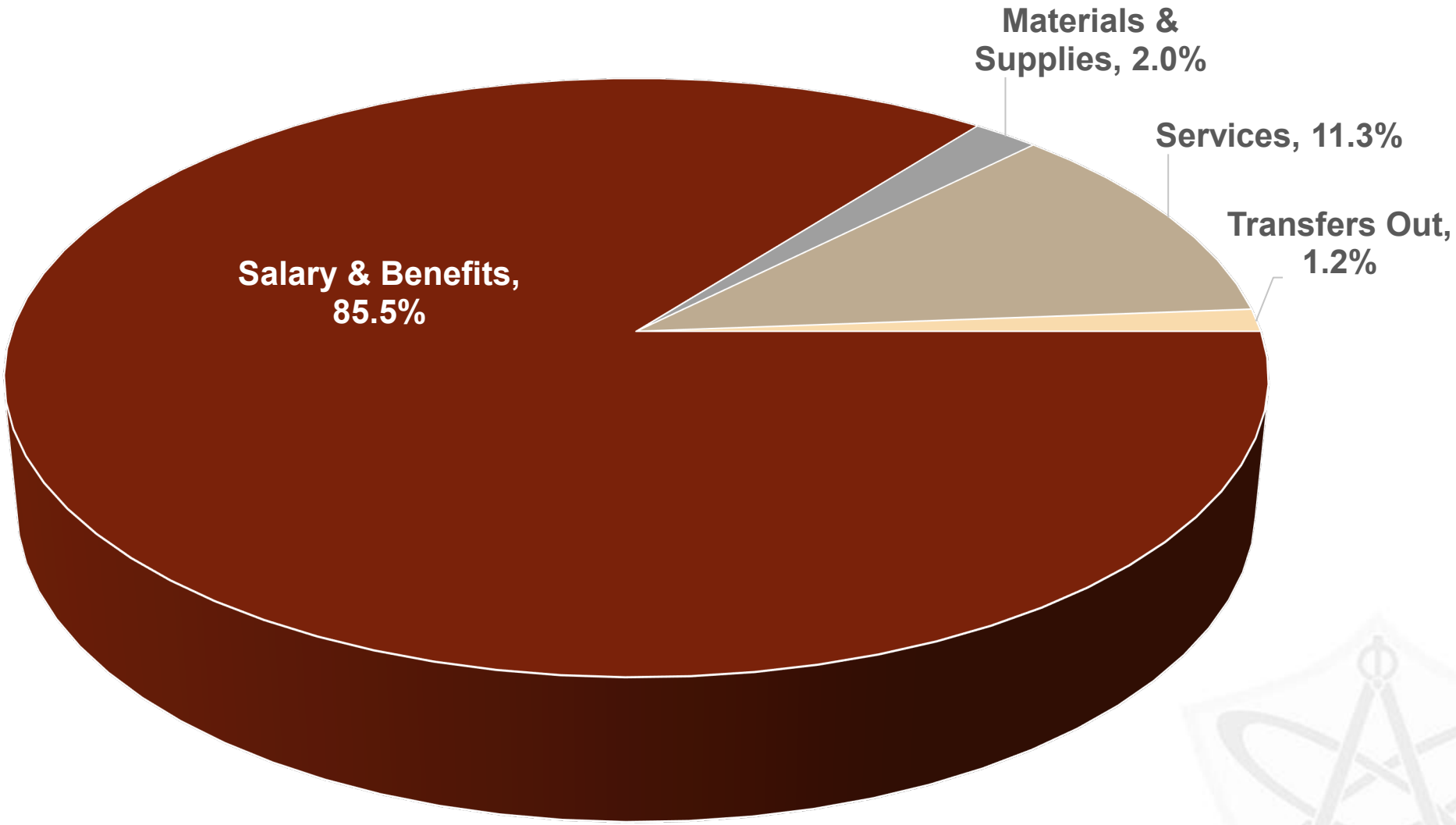
GENERAL FUND EXPENDITURES

	Unrestricted	Restricted	Total
EXPENDITURES			
Salaries & Benefits	148,092,513	63,261,277*	**211,353,790**
Books & Supplies	1,833,938	3,022,258	**4,856,196**
Contract Services & Operating	16,204,151	11,717,222	**27,921,373**
Capital Outlay & Other	41,060	23,000	**64,060**
Direct Support/Indirect Cost	(458,097)	250,908	**(207,189)**
Total Expenditures	***165,713,565***	***78,274,665***	***243,988,230***
Other Transfers & Uses	1,116,626	2,064,000	**3,180,626**
Total Expenditures & Uses	***$ 166,830,191***	***$ 80,338,665***	***$ 247,168,856***

EXPENDITURES	UNRESTRICTED	RESTRICTED
Salaries & Benefits	*General education & admin*	*Staff paid from restricted*
Books & Supplies	*Materials & supplies including equipment under $10k*	
Services & Operating	*Contract services, utilities, insurance, repairs, conferences*	
Capital Outlay & Other	*Equipment & improvements $10k+, Community Day School*	
Indirect & Transfers	*Nutrition & Deferred Maintenance contributions, indirect costs*	

* $9.46M “STRS-on-behalf” is included in restricted benefits.

GENERAL FUND EXPENDITURES



FUNCTION (OR ACTIVITY) CODES

INSTRUCTION (58.0%)
Classroom Instruction

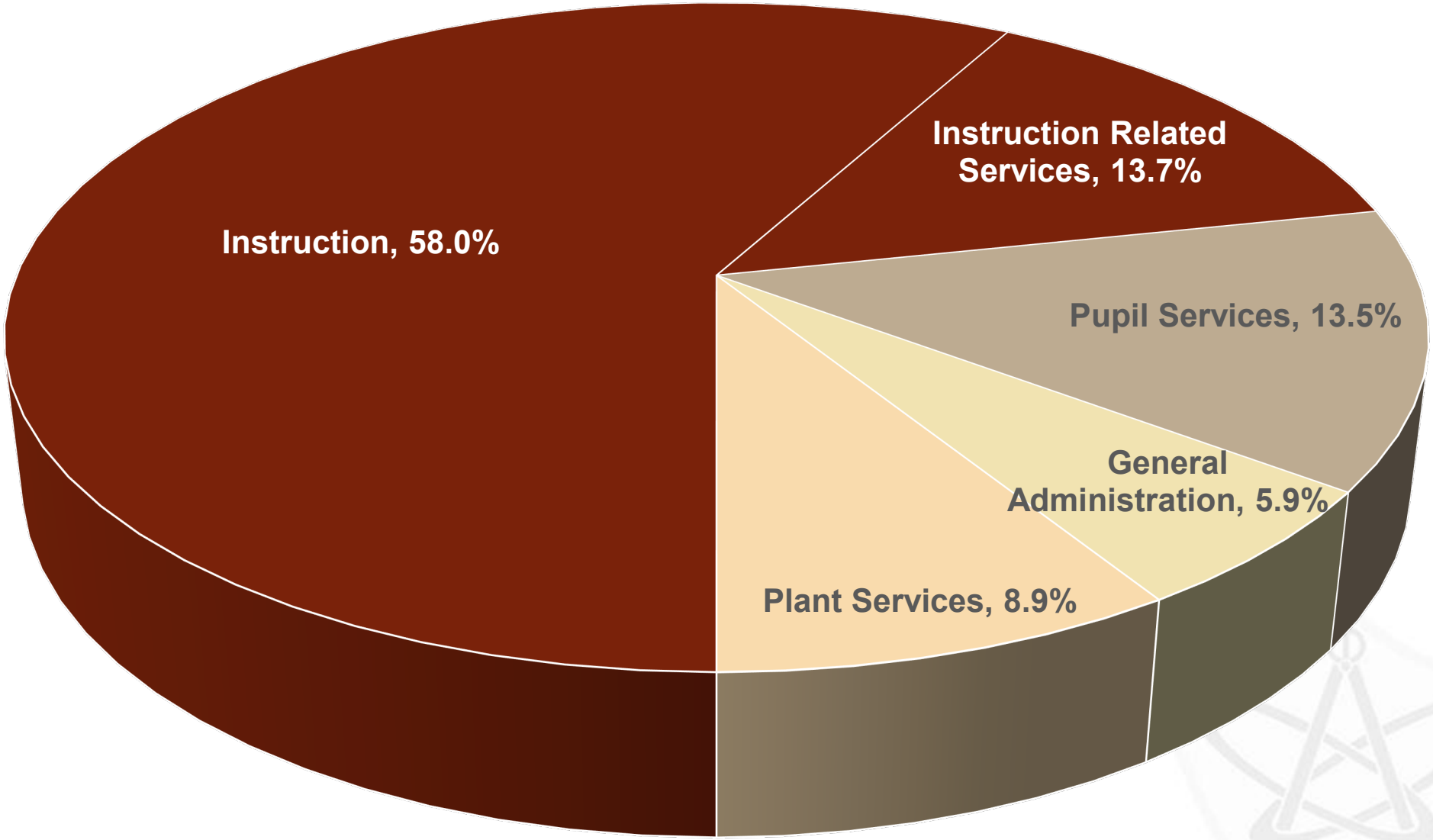
PUPIL SERVICES (13.5%)
Guidance and Counseling Services
Health Services
Speech Pathology Services
Testing Services
Transportation
Athletics

PLANT SERVICES (8.9%)
Facilities/Maintenance
Utilities

INSTRUCTION RELATED SERVICES (13.7%)
Instructional Supervision & Admin.
Curriculum Development
Instructional Staff Development
Library, Media and Technology

GENERAL ADMINISTRATION (5.9%)
Board and Superintendent
Public Information
Fiscal Services/Purchasing
Personnel/Human Resources
Data Processing Services

GENERAL FUND EXPENDITURES BY FUNCTION



BOARD EXPENDITURES

Description	2024-25 Actuals	2025-26 Est. Actuals	2026-27 Adoption
Salaries & Benefits	139,484	133,405	153,784
Conferences	39,022	41,000	50,000
All Other	69,257	88,407	60,000
Ongoing Operational Costs	**247,763**	**262,812**	**263,784**
Elections (every other year)	172,673	0	325,000
Total	**420,436**	**262,812**	**588,784**

- *Estimated Actuals for 2024-25 was $257k*
- *$30k available balance as of June 9*
- *Boardable posted May 15 and was not included in 2026-27*
  - *Conference budget will be reallocated to Software*

UTILITIES EXPENDITURES

Description	2025-26 Est. Actuals	2026-27 Adoption
Electricity	3,576,340	3,625,000
Gas	1,316,840	1,350,000
Water/Sewage	945,000	1,000,000
Other *(waste, security, storm protection)*	499,000	522,400
Total	**6,337,180**	**6,497,400**

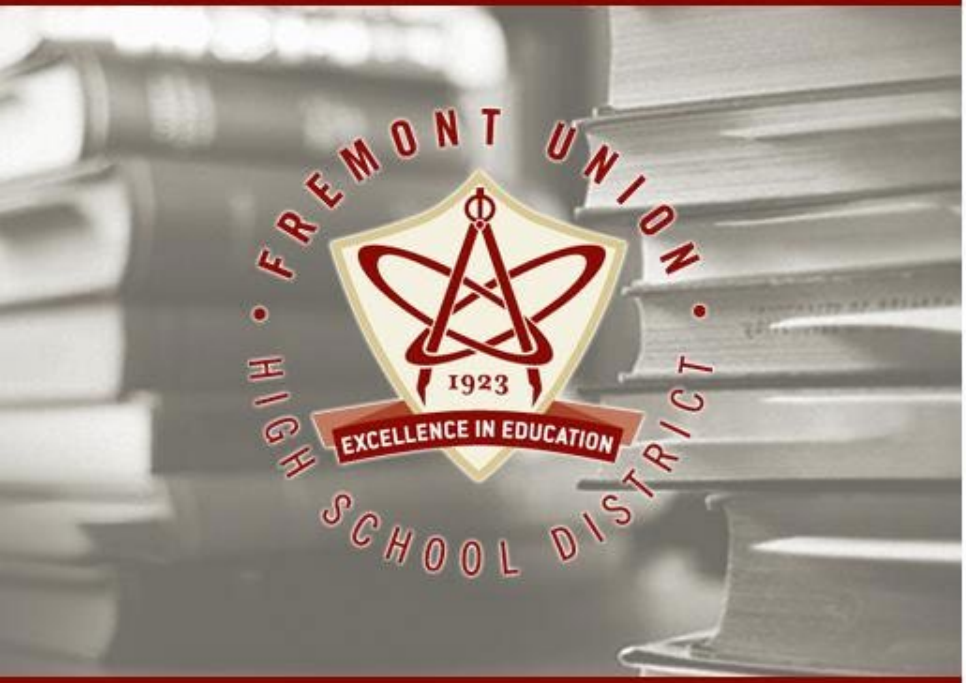
SPECIAL EDUCATION

Description	2025-26 Est. Actuals	2026-27 Adoption
Federal Rev.	2,517,629	2,368,547
Local/State Rev.	8,768,535	11,907,586 *
Total Revenue	**11,286,164**	**14,276,133**
Salaries & Benefits	44,971,572	45,148,880
All Other	14,661,892	12,489,121
Total Expense	**53,364,927**	**57,638,001**
GF Contribution	48,360,302	43,361,868

Increased Special Education funding =

$1,340 base rate x adjusted ADA

SUPPLEMENTAL



FORMS

2026-27

BUDGET

SUPPLEMENTAL FORMS

- Attendance (A)
- Classroom Expense Actuals/Budget (CEA/CEB)
- Statement of Interfund Activities Actuals/Budget (SIAA/SIAB)
- Cash flow schedule of money received & spent (CASH)
- Multiyear Projection (MYP)
- Criteria & Standards (01CS) & Technical Review Check (TRC)
- Certification (CB)

FORM CASH

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November
ESTIMATES THROUGH THE MONTH OF:	JUNE						
A. BEGINNING CASH			92,243,656.53	83,159,965.88	62,007,237.98	46,921,303.77	37,705,140.29
B. RECEIPTS							
LCFF Sources							
Principal Apportionment	8010-8019		559,928.67	(175,368.79)	615,948.95	(118,554.04)	126,002.15
Property Taxes	8020-8079			65,121.80		9,792,472.49	37,649,996.42
TOTAL RECEIPTS			802,889.07	1,526,495.66	4,548,238.99	10,778,734.69	39,578,526.83
C. DISBURSEMENTS							
Certificated Salaries	1000-1999		1,223,227.14	8,737,617.74	9,009,485.65	8,620,672.75	9,854,420.65
Classified Salaries	2000-2999		1,299,615.48	3,575,766.66	3,505,713.93	3,457,251.85	4,324,754.38
Employee Benefits	3000-3999		2,145,669.90	5,089,576.69	4,877,671.45	4,847,306.25	5,052,125.81
Books and Supplies	4000-4999		87,330.07	460,609.63	449,933.87	339,182.42	200,759.92
TOTAL DISBURSEMENTS			6,323,705.73	19,939,725.69	19,627,196.95	19,699,383.60	21,381,924.67
F. ENDING CASH (A + E)			83,159,965.88	62,007,237.98	46,921,303.77	37,705,140.29	55,828,844.77

MULTIYEAR GENERAL FUND ASSUMPTIONS

Revenue Assumptions	2026-27	2027-28	2028-29
Property Taxes	2% growth	2% growth	2% growth
Parcel Tax	5.12M	5.12M	5.12M
Guaranteed State Aid	1.46M	1.46M	1.46M
Prop. 55	1.80M	1.78M	1.79M
Lottery Unrestricted	1.66M	1.69M	1.70M
Other State Revenue COLA	2.87%	2.00%	2.00%
Department of Finance COLA	*2.87%*	*3.06%*	*3.34%*
Contribution from Fund 010 to:			
Fund 050 Maintenance	7.32M	7.33M	7.35M
Fund 080 Special Education	43.36M	49.82M	53.31M
Fund 130 Cafeteria	1.12M	1.17M	1.23M

COLA = Cost of Living Adjustment

MULTIYEAR GENERAL FUND ASSUMPTIONS

Salary & Benefit Assumptions	2026-27	2027-28	2028-29
Step & Column	included	1.50%	1.50%
Gen Fund Section Allocation	no change	no change	no change
CalPERS Employer Rate	26.40%	26.80%	25.90%
CalSTRS Employer Rate	19.10%	19.10%	19.10%
Unemployment Insurance	0.05%	0.05%	0.05%
Workers Compensation	1.48%	1.48%	1.48%
Medicare Insurance	1.43%	1.43%	1.43%
OASDI - Disability	6.20%	6.20%	6.20%
Other Expenditure Assumptions	**2026-27**	**2027-28**	**2028-29**
Supplies & Other Operating	included	5.00%	5.00%

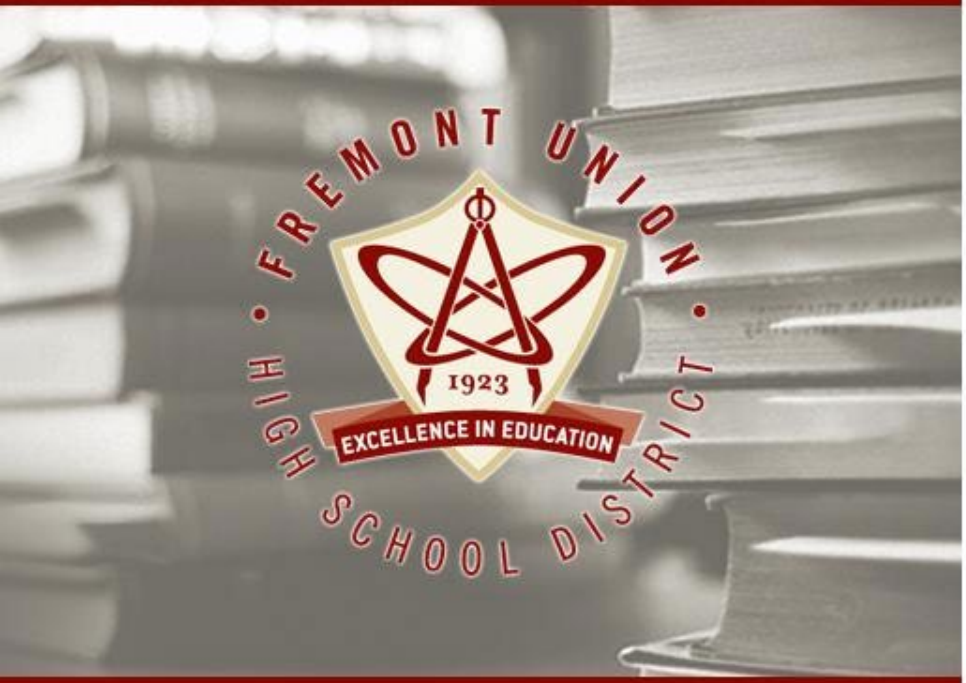
MULTIYEAR PROJECTION

	2026-27	2027-28	2028-29
REVENUES			
LCFF & Property Taxes	219,696,848	223,681,001	227,777,962
Federal Revenue	3,126,588	3,037,499	3,076,953
State Revenue	17,406,044	17,519,578	17,571,216
Local Revenue	12,654,355	8,776,290	8,823,944
Total Revenues	***252,883,835***	***253,014,368***	***257,250,075***
Financing (Transfers In)	902,425	909,996	1,029,087
Financing (Contributions)	-	-	-
Total Revenue & Financing	***$ 253,786,260***	***$ 253,924,364***	***$ 258,279,162***
EXPENDITURES			
Salaries & Benefits	211,353,790	214,381,425	217,431,630
Books & Supplies	4,856,196	5,099,006	5,353,957
Contract Services & Operating	27,921,373	29,832,443	31,874,065
Capital Outlay & Other	64,060	64,060	64,060
Direct Support/Indirect Cost	(207,189)	(207,189)	(207,189)
Total Expenditures	***243,988,230***	***249,169,745***	***254,516,523***
Other Transfers & Uses	3,180,626	3,226,226	3,323,322
Total Expenditures & Uses	***$ 247,168,856***	***$ 252,395,970***	***$ 257,839,845***
NET INCREASE (DECREASE)	$ 6,617,404	$ 1,528,394	$ 439,317
Beginning Fund Balance	*$ 54,376,358*	*$ 60,993,762*	*$ 62,522,156*
Ending Fund Balance	*$ 60,993,762*	*$ 62,522,156*	*$ 62,961,473*
Nonspendable	336,000	336,000	336,000
Restricted	22,340,156	21,531,415	22,785,879
Board Reserve 7%	17,301,820	17,667,718	18,048,789
State Reserve 3%	7,415,066	7,571,879	7,735,195
Assigned	8,255,279	5,279,673	5,279,673
Unassigned - Revenue Sharing	5,345,441	10,135,471	8,775,937

SB 858 - RESERVE COMPONENTS

Description	2026-27
Nonspendable	
Revolving Cash	15,000
Prepaid Items	321,000
Committed	
10% reserve for economic uncertainties	24,716,886
Assigned	
Reserve for audit finding	52,604
Site allocation & facility use revenue	1,024,420
Prop 55/Education Protection Account	2,440,927
Lottery	76,679
Special Education revenue hold	3,076,549
Health & Welfare increase	1,584,100
Unassigned - Revenue Sharing	5,345,442
Total Ending Fund Balance	**$ 38,653,607**

OTHER STATE



FUNDING

Learning Recovery Emergency Block Grant

Student Support & Professional Development Block Grant

Prop 28 – Art & Music in Schools

Nutrition

LEARNING RECOVERY EMERGENCY BLOCK GRANT

Item	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Est. Actuals	2026-27 Budget	2027-28 Projected	Totals
Schoology Instructional Support		376,844	364,377	349,651	291,043	376,873	**1,758,788**
Remote Excel		15,931	10,074				**26,005**
Language Diagnostic Testing and Placement	5,760						**5,760**
Increase early notification of retirement bonus	55,150						**55,150**
Additional teaching competency stipend: 6k per teacher for health; 3K per teacher for Ethnic Studies		80,640	47,998				**128,638**
Zoom		32,559	14,618				**47,177**
Curriculum Leads (1.6 FTE)				451,256			**451,256**
Wellness (2.0 FTE)				214,371			**214,371**
Classroom Climate Training			106,977	30,000			**136,977**
Academic Foundations (1.0 FTE)					247,666	258,000	**505,666**
Indirect Cost 5%	3,045	25,299	25,407	54,280	27,205	32,061	**167,297**
Totals:	**$63,955**	**$606,035**	**$494,689**	**$1,099,558**	**$565,914**	**$666,934**	**$3,497,085**

STUDENT SUPPORT & PROFESSIONAL DEVELOPMENT

Item	2025-26 Est. Actuals	2026-27 Budget	2027-28 Projected	2028-29 Projected	Totals
Team Lead Extra Hourly	75,000	78,000	81,000	84,000	**318,000**
Summer Curriculum Development	410,341				**410,341**
PLATE* Stipends	20,000				**20,000**
Curriculum Lead (.8 FTE)	215,000				**215,000**
UDL* Instructional Coach (.8 FTE)	212,400				**212,400**
Team Lead Stipends		200,000	200,000	200,000	**600,000**
Operational Costs		123,750	69,000	67,000	**259,750**
Professional Development		114,000	118,500	123,200	**355,700**
Innovation Coaches (1.4 FTE)				296,386	**296,386**
Indirect Cost 5%	42,720	26,045	17,500	32,369	**118,634**
Totals:	**$975,461**	**$541,795**	**$486,000**	**$802,955**	**2,806,211**

*PLATE = Professional Learning Advisory Team of Educators
UDL = Universal Design for Learning

PROP. 28 FUNDING

Total 2025-26 Arts & Music in Schools Funding: $1,274,712*

Allocated by CDE based on prior year total enrollment and enrollment of FRPM eligible pupils.

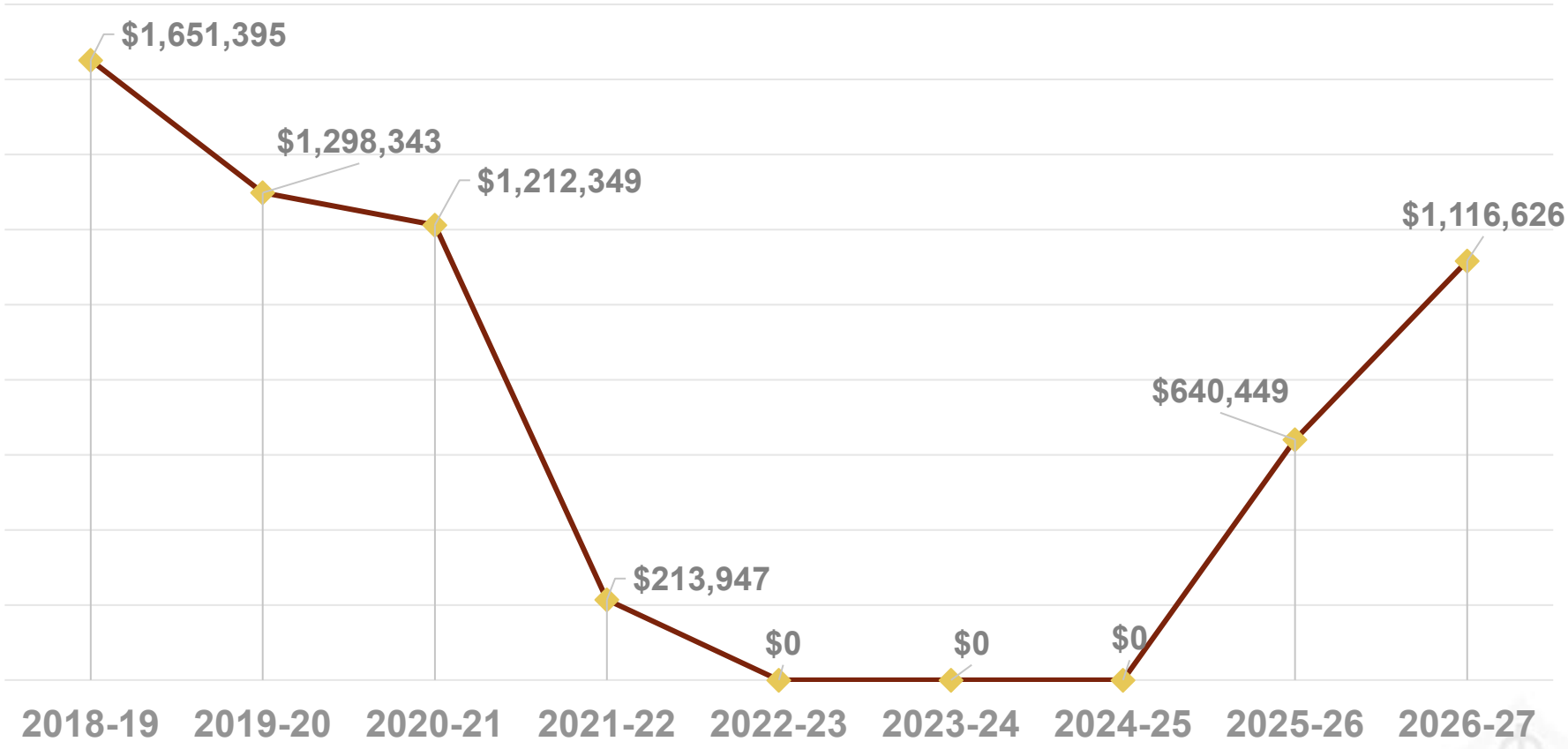
School	School Site Allocation*
Community Day	$830
Cupertino High	$239,138
Fremont High	$297,104
Homestead High	$306,124
Lynbrook High	$220,820
Monta Vista High	$210,696

*From CDE Proposition 28 School Site Calculation 2025-26 First Principal (P-1) Apportionment
FRPM = Free and Reduced Price Meals

NUTRITION SERVICES

Description	2025-26 Est. Actuals	2026-27 Adoption
Federal Revenue	1,135,445	955,455
State Revenue	4,535,279	4,622,585
Local Revenue	38,500	41,450
Total Revenue	**5,709,224**	**5,619,490**
Salaries	2,861,950	2,888,113
Benefits	1,329,859	1,411,006
Food	2,052,981	2,010,000
All Other	327,500	496,500
Total Expense	**6,572,290**	**6,805,619**
GF Contribution	681,694	1,118,626
Support from One Time Funds	263,943	100,000

NUTRITION SERVICES - GF CONTRIBUTION



Decrease in Contribution 2018-19 to 2024-25 due to Universal free meals & 1-time funds .

Increase in GF Contribution starting 2025-26 due to elimination of 1-time funds ($88k) and staff increases ($300K).

KEY BUDGET DEADLINES 2026-27

Budget Item	Date
Budget/LCAP Public Hearing	**June 9, 2026**
Adopted Budget Approval	June 23, 2026*
First Interim	December 1, 2026
Second Interim	March 2027
Revenue Sharing Calculation	March 2027
Unaudited Actuals	September 2027
Final Audit Report	December 2027

*** The June 23, 2026 Board Meeting will also include resolutions to:**
Authorize Budget Transfers, Authorize Temporary Interfund Transfers and Adopt the Education Protection Account (Proposition 55) Budget

BUDGET ADOPTION 2026-27

Certification:

1. This Budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The Budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061 and 52062.

2. School district's 3-year budget complies with SB 858 – Reserve Cap.